App F IX 4

1920

File No 213-20

*Previous References*

Serial Nos 1, 2,

*Later References*

# General and Revenue Secretariat.

*Serial Nos*

**Part B for**

**SUBJECT**

Re Communal Law in Municipalities

For orders vide file re replacement of Mohalla Law

Memo No 26

REPLY

(To be written on this margin)

D.No 798
26-7-20

# Office of the Dewan of Mysore.

## NOTE

Dated 26th July , 1920.

ooo

The City Municipal Councils were requested, in Government Order No. R 4050-60/M1 92-19-1, dated the 22nd September 1919, to take up the question of levying terminal tax in addition to or in lieu of octroi and submit their recommendations in the matter for the orders of Government. As no recommendations have been received till now they may be requested to report the stage which the question has reached at present

The Revenue Secretary to Government,
with compliments.

R. S. [illegible]

General and Revenue Secretariat.

File No. of 19

Serial No.

No

The President, [illegible] Hyderabad
No R/1585-4 dt 31.7.1920

Requests them to inform us
what stage the question of
the levy of Income tax
now stands at present

Memo—Contin sheet.

S O FI

ON NOV 27 1920

FD 3902 2nd REMINDER

A No 4186
26-11-20

The Dewan will be glad to know what further action has been taken on the following reference —

Memo No 28 of 24th July 1920 requesting that the City Municipal Councils may be asked to note the stage at which the question of levying terminal tax in addition to or in lieu of octroi, stands

By Order

Assistant ~~Private~~ Secretary 19 11 20
on duty with the Dewan

The Revenue Secretary

REPLY

(sd) S Reply has not yet been received to
reminder as perhaps (vide linked file)

29/11/1920

Reminder

Dewan) 26 11 20

24-11

If so the direction
has 29 11 20

If we don't hear by the end of Dec. next, reminder may issue
29 11 20

G R. S. III-2,

General and Revenue Secretariat.

File No. of 1920.

Serial No.

From the President, City Municipal, Bangalore
No 111 dt 25-11-1920
States that the Annual tax cannot be introduced - inadvisable without the Cooperation of the 4 Municipalities
Submitted for perusal The connected file has been submitted to the Dewan
This may also be submitted in Continuation

Sd/ 29/11/20 I do think the Resy. Commissioner should know to know what we were doing in the matter Please put up that report
Sd/ 29/11

20 There was no such report from the Residency on the subject subm
Sd/ 29/11 Rev. Secy.
Sd/ 29/11

Seen. I suppose similar reports from other Municipalities are also due Put up with the connected file
Sd/ 29-11
29/11/20

NOTE—Contn. sheet.

G. R. S. III-2,

General and Revenue Secretariat.

File No. of 19

Serial No.

Letter No. 1493 dt. 7th Jan. 1914 from the President, Panchayat Union

In reply to this letter No. 111 of 25.11.

11 It states that the remarks obtained in the Civil Station Quarry are not encouraging and that the Board therefore want to know the working of the said two in the Chingleput Quarry, where it is intended to be commenced shortly.

(Submitted with explanation and 7 cases & copies)

19 Rec'd

22/10/21

The Award reports the Chingleput also Remind

24.1.21

Sd

24 A 2nd reminder was issued to the Board respectively but on 10/21 if approx another reminder will be put up.

27/1/21 2nd reminder may be issued a postscript issued

31/1

fly 7

NOTE—Contn. sheet.

2nd REMINDER.

The Dewan will be glad to know what further action has been taken on the following reference —

Dir. 5744
3-2-21

Memo No 26 of 24-7-20 calling for reports from the City Municipal Councils on the question of levying terminal tax in addition to or in lieu of octroi

By Order,

Assistant Secretary 4/2/21

The Revenue Secretary on duty with the Dewan

REPLY

Put up
3/2/21

D No 6243 24 Please see file below the report from the Inspector of Municipalities is awaited

3/2/21

25 Nov -20)

3/2

DEWAN'S OFFICE.
Regd. on FEB 4 1921
Reg. No. 5163

26 For perusal — Reminder will be again issued

Dewan

3-2-21.

6 months ago we sent a reminder

G. R. S. III-2]

General and Revenue Secretariat. C | File No. of 19

Serial No.

Yrs draft to be sent for approval.

23/2

10 c 21 go bmc 23/2

be

10/2

from the President, City wrld, Kanpur
no 107 Dy C-3 1924
states that the subject of
levying triennial tax is beset
with difficulties and requests that
the principle underlying the
tax may be enunciated etc
3rd submitted with refce to
para 29 supra
32 with refce to the last para
of the Presidents letter, it is
suggested that he may be asked
to obtain a copy of the Report
of the Bl taxation Committee
in united Provnce 1908-09,
direct from Cawnpore so that
the necessary info required by
him will be found therein

Rev Secy) 24/3/24 WL

24/3

Form—Contn. sheet.

B R S III 2)

General and Revenue Secretariat.

File No 691 0944 1314 of 19

Serial No

DEWAN'S OFFICE.

Recd on APR 13 1921

No. 6402

33 This note, if agreed, be done in pursuance, as information re pendency of the question, has been separately called for -

Secretary

10/4/21

34 Yes

18/4/21

35 Draft letter Inted

for Secy, Rev Dept

25-4

36 Issued no R 120 16 B 30 4 2

37 Submitted with reference to para 28 of

38 It seems strange that whereas several Taluk Boards have taken action to levy this tax, the Premier Municipality in the State should fight shy of the

NOTE—Contn sheet

C B A III 2]

General and Revenue Secretariat

File No. 213 of 1924

Serial No.

measure – one of the authorised ways of increasing its resources. Lahd.

for perusal and orders

Secretary

2nd member

Dewan

41 N– was practically opposed by Municipalities to levy the taxes levied by him/us–

DEWAN'S OFFICE.
Read on JUN 28 1921
Reg. No. 7987

NOTE—Contn. sheet

J R 3 [11 2]

General and Revenue Secretariat

File No 213 of 1920

Serial No

798

The Profession Tax is not an additional source of revenue Under the Municipal Regulation it shou d replace the old Mohatarfa shop tax This substitu tion should have been introduced as long ago as 1st January 1920 and should not be delayed any longe

S 7 21

166/1921 43 (Second Member)

10 Mch 67

(illegible)

Notes—Contn. sheet

General and Revenue Secretariat. | File No. 213 of 1920

| Serial No. | |
|---|---|
| | Draft is sent for approval. |
| | Sd/- 13-7-21 |
| | Sd/- Secretary |
| 2 | Letter no. 780-9 dt. 9/8/21 from the Registrar of Presidency Small Cause Courts, Bangalore enclosing |
| | Enquires whether under the circumstances stated, whether the Inhabitants Profession Tax is still being levied in the City & from whom and if so, how it can be justified under the Local Rules. |
| 4 | From the President, Bangalore City Municipality Letter no. 39 dt. 16-8-21. |
| | Invites reference to his letter no. 281 of 14-5-21 stating that the Municipality are not in favour levying taxes on professions. |
| | The President of the Bangalore |

1110 845

A. G. 127-2)

Criminal and Revenue Secretariat. | Mt File No. 213 of 1920

Serial No

Mr. Ellis explains that the Mohatarfa rates will be replaced by a tax on the rental value of the buildings used as shops etc and that the work of replacement is under progress.

~~The reports from the other Dts may be awaited.~~

DS 2/9/21

Submit for orders with reference to paragraphs 4 2 & 4 6 above

2nd Member) -

dcg 7/9/21

1884 8/9/21

TBM 3/9/21

Shri Ellis's plan of Municipal elections is a mohatarfa one & may practically abolished & that instead a Corporation Law, like Municipalities & Councils Law be made. In this Case all-night Shops etc will be taxed according to rental

Ellis 12/9 19

P. T. O.

H. B. III-2.

Central and Revenue Secretariat.

Cl File No. 213 of 1920

Serial No.

53 Subd ... to beg[s] the levy of shop tax under the old rules for shops continued, the building tax under the Municipal Regulation was levied on buildings used as shops since the notification the shop tax has been ordered to be discontinued, the action was taken by the Municipal Council to levy a building tax on such buildings is in order. This will be in addition to the Profession tax to be levied

Cl 22.9.21 RM 24 3rd Member) 24/9/21

Q 1470 24.9.21

54 Seen -

Recd 26.9.21. D 2774

55 The file has to be submitted to the Dewan with ref to para 42 Supra

Cl 29.9.21 RM 29/9/21 3rd Member Dewan) 29/9/21

2321 11/10/21

WHV

WHV

56 for perusal of Messrs' letter (Repre para 42 of note) Dewan) 11/10

57 The question can be referred to the Municipal Council for report in due course

for favourable

Cl 19-10-21

S. OFFICE.

OCT 12 1921

2253

Note—Contn sheet

XII-8]

and Revenue Secretariat.

411

AC File No. 213 of 1920.

Serial No.

File re Levy of Profession tax in lieu of Profession tax in the Bangalore city

Municipality

GO Rembursed with regd to para 59 supra Attention is invited to a Comprehensive note on the subject called for by the Dewan in the Cancelled file

Sec 13/7/20

(Revenue)

12/7

1st

12/7 2nd member Dewan

Hon

2/8

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Other shops — pan shop | In towns | 15 | 12 | 9 | 6 | | |
| | " Kasabas | 12 | 10 | 7 | 4 | | |
| | " Villages | 9 | 6 | 4 | 2 | | |
| Cart tax | Double bullock cart | | | | 2 | 3-0-0 | 50% more over the present rate |
| | Single " " | | | | 1 | 1-8 | |

The R C also recommends half rate being received from agriculturists instead of the present full exemption

Vacant Sites — The R C recommends the revision of the present rules (vide p. 287 of the Rep Vol) as follows:

(i) No tax to be received in case of sites included in the compounds of houses if they are less in extent than 10 guntas

(ii) tax to be received as under:—

(1) When the site does not exceed 100 Sq. yds — 0-8-0

(2) When the site exceeds 100 but not 500 Sq yds 1-0-0

(3) For every 500 Sq yards or fraction thereof in excess of 100 Sq yards } 1-0-0

(4) Each site to be taxed separately according to extent, instead of the total extent of all sites belonging to an owner as at present (for calculation of the rate)

17/4

18/4/25

| Item | Present rates | | 1st Sort | 2nd Sort | 3rd Sort | 4th Sort | Proposed rate | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Rs | Rs | Rs | Rs | | |
| House tax | Tenanted Houses per house | In towns | 15 | 12 | 9 | 6 | The R.C. do not propose increasing the house tax in Villages; but recommends that the exemption granted to agriculturists from payment of this tax, be abolished. The R.C. does not propose to increase the house tax in towns | |
| | | " Kasabas | 12 | 9 | 6 | 4 | | |
| | | " Villages | 9 | 7 | 5 | 3 | | |
| | Tiled houses & mud houses - per house | In towns | 12 | 9 | 7 | 4 | | |
| | | " Kasabas | 9 | 7 | 6 | 3 | | |
| | | " Villages | 7 | 6 | 5 | 2 | | |
| | Thatched houses - per house | In towns | 4 | 3 | 2 | 1½ | | |
| | | " Kasabas | 3 | 2 | 1½ | 1 | | |
| | | " Villages | 3 | 2 | 1 | ½ | | |
| Shop Tax | Shops (grande) where all sorts of articles are sold - per shop | In towns | 50 | 40 | 30 | 20 | The R.C. recommends the increase of the present rate by 25% | |
| | | " Kasabas | 30 | 25 | 20 | 10 | | |
| | | " Villages | 20 | 15 | 12 | 9 | | |
| | Shops in which provisions are sold - per shop | In towns | 20 | 15 | 12 | 8 | | |
| | | " Kasabas | 15 | 12 | 10 | 6 | | |
| | | " Villages | 12 | 8 | 6 | 4 | | |

Subject discussed

Oct Monday 1922

L 1596-22

3851
P

**Subject No. 98**

**Continuance of the levy of *mohatarfa* tax in smaller Municipalities.**

**Mr C Venkataramaiya, Channarayapatna Taluk.**

**Summary of Representation.**

**The system of levying *mohatarfa* tax in minor Municipalities has been ordered to be abolished and the levy of professional tax has been resorted to. In minor Municipalities, there are not enough professions and consequently the income of the Municipalities will become poor. It is prayed that the levy of professional tax may be brought into force in big Municipalities the smaller ones being allowed to levy *mohatarfa* tax as before.**

***Note*.—Not discussed for want of time.**

Last Note

"Under Consideration."

May be placed with the Connected Fl.

1.6.23 Where is the file at in what stage is it 6/6/23

The file is in the Legislative Section where action is being taken to amend the Municipal Regn

15/11/23 If approved this will be transferred to the Legislative for consideration in connection with the proposed amendment

Transferred to the Legislative 25.1.23

SUBJECT No 184

Modification of bye laws regarding levy of profession tax

Messrs Abdul Nabi Khan Saheb Tumkur municipality, Bhari Sanna Thippeswamy, Molakalmuru Municipality, Malali Venkataramaiya South Mysore Native Planters Association, B Dyavappa Gowda and Igpor Malle Manjarabad

*Mr Malali Venkataramiah* —A petty merchant and a poor artisan whose monthly income is Rs 30, has to be placed in the VII class But a man in receipt of a pay of Rs 30 a month is placed in the IA class

Option may be given to Minor Municipalities in the matter of levy of shop-tax instead of profession tax

*Dewan*.—The question is under investigation Orders will issue in due course.

4201 P

9m 8100—22—1

The amendment of the bye Laws on the subject is already effected by Govt in No 213—G 20 and a Bill to amend the same is shortly to be introduced in the Legislative Council. Therefore no action seems necessary on this question

Ke 9/
5/2/23

May this be sent to the Legislative Secretary for being placed on the file referred to above

(Rev Sec)

5082
7-2-23

(Secretary) 5/2/23

(Secretary) 5/2/23

3641

192

From ~~The Secretary to Govt~~
The Honorary President
Exty. Ord. Council
Pahang

To The Secretary to Govt
Newcastle

Dated
Despatched 30.6.21
Received

General No 261 30 JUN 1921
No

Enclosure No one

Submitting herewith
a return of 28.6.21 re
abolition of Mohatarfa
taxes in Kuala

Submitted for perusal.

6.7.21

Dewan.

DEWAN'S OFFICE.
Recd. on JUL 12 1921
Reg. No. 266.

12.7.21

12.7.21

No _____

OFFICE OF THE CITY MUNICIPAL COUNCIL,

*Bangalore City dated* 29th JUNE 1921

*From*

B K GARUDACHAR, ESQ
*President Municipal Council*
BANGALORE CITY

D 3;
L

*To*

B Ramaswamaiya Esq B A B L,
Secretary to Government
Revenue Department,
B A

Sir,

I have the honour to forward herewith for information a notice dated 28-6-1921 regarding the abolition of Mohat taxes in the city

I have the honor to be
Sir
Your most obedient servant,

President

DNR

BANGALORE CITY MUNICIPALITY

N O T I C E, Dated 28th June 1921

- O -

In accordance with the instructions contained in Government Order No R 4050-60/M1 98-19-1, dated 22nd September 1919 the Council have, in their Meeting held on the 6th April 1921 resolved that with effect from 1st July 1921-22, the old Monthapha taxes now prevailing in most cases should be done away with and in their places, taxes calculated on the present rental value of the buildings should be introduced

The public are hereby given notice of the contemplated change specified above and are requested to afford all reasonable facilities for introducing the same Individual notices will however be served on all persons whose properties are reassessed and all objections regarding the assessment will b duly considered by the Committee appointed on this behalf

President
City Municipal Council,
Bangalore

VI—G/32]

ECT

*No. of letter replied to*

AND REVENUE SECRETARIAT
( )
*the* *191*

*of issue* 31720

*by* Mr. H. K. Ramakrishnan

Section
File No
Serial No

No R 15889

To

The President
(1) Bangalore city mld
(2) Mysore city mld

Sir,

In inviting your attention to para 5 of G O no R 4050-60 mle 98-79-1 dy 22nd Septr 1979 re the levy of Annual tax in lieu of or in addition to octroi, I am directed to request you to be so good as to

very early
report of the stage in which
the question has reached
at present.

I have the
Duty
to lay before you
my Report

Copied by

Examined by

WD 1911—GPS—20,000—10-1-19

G R S VI—G/32]

SUBJECT.— 84

Diary No of letter replied to

Section Mk

File No

Serial No

AND REVENUE SECRETARIA
( )
the , 191

No R 1588 1920 1 20

of issue 30 9 20

d by- Mr H V Ramaswami -

To

The Presidents of the two Municipalities

Sir,

I am directed to invite reference to this office letter No R 1588-9 dated 31st July 1920 calling for a report as to the stage which the question of levying terminal tax in lieu of octroi addition

Mk
, 29/9

to return his reached
and to request that
the same may be
expedited.

Yours sincerely,

Encl

No. 111/2512

OFFICE OF THE CITY MUNICIPAL COUNCIL,

*Bangalore City dated* 25th November 1920

D No. 42464
29-11 20

*From*

B K GARUDACHAR ESQ,
*President Municipal Council*
BANGALORE CITY

*To*

G Aravamudhachariar Esq
Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department Bangalore

Sir,

With reference to your No R 1000-99 dated 31st July 1920 and the subsequent reminder No R 4080-4 dated 30th September 1920 calling for a report as to the steps taken in the question of introducing Entertainment tax I have received I have the honor to state that references were being made to some foreign Municipalities where this tax was reported to have been introduced and their replies are being received

From the information gathered it is seen that Cawnpore is the only place where the Entertainment tax is working A perusal of the Rules shows that they are more elaborate and difficult to work with our present Octroi system

This is a tax to affect the interest of Civil and Military Station and as such we cannot introduce and work under it by ourselves without their co-operation The question of including the tax in Civil and Military Stations is under their consideration and after that is settled some definite conclusion we will be approached and when the question will be threshed out

Letter has reached

G

Date 29th 192

From The President
City Municipal
Bangalore

To The Secretary to Govt
Rev Dept
Bangalore

Date
Despatched 26 11 20
Received
REV SEC
Rev Sec
27 NOV 1920

General No 111
No.

Enclosure No.

Re introduction of terminal tax —

Submitting that ---- cannot be enforced independently by our Assistant Co-operation of the civil & military Station & that a report be sent when the civil & military Station come to some definite conclusion —

in all its details and a detailed report will be submitted to Government

I have the honor to be

Sir

Your mos obedient servant

President

am

nRb

Submitted for perusal - The Connected file has been submitted to the Diwan - This may also be submitted in Continuation

29/11/[illegible]

(2) I have to request to know what [illegible] have been doing in the matter Please intimate that [illegible]

4/12

29/11

(3) There was no such reference from the Residency on the subject. Submitted

8/12/29

(4) Seen I suppose the usual reports for the bi-yearly Municipalities are also due. Put up with the original file

Diwan

[F. S. VI—G/32]

No. of letter replied to

and Revenue Secretariat

( )

, the 191

Section Jul

File No

Serial No

No. R-8064 Dy 18 1.21

of issue 18 1 21

by Mr. I Srinivasa Iyengar

To

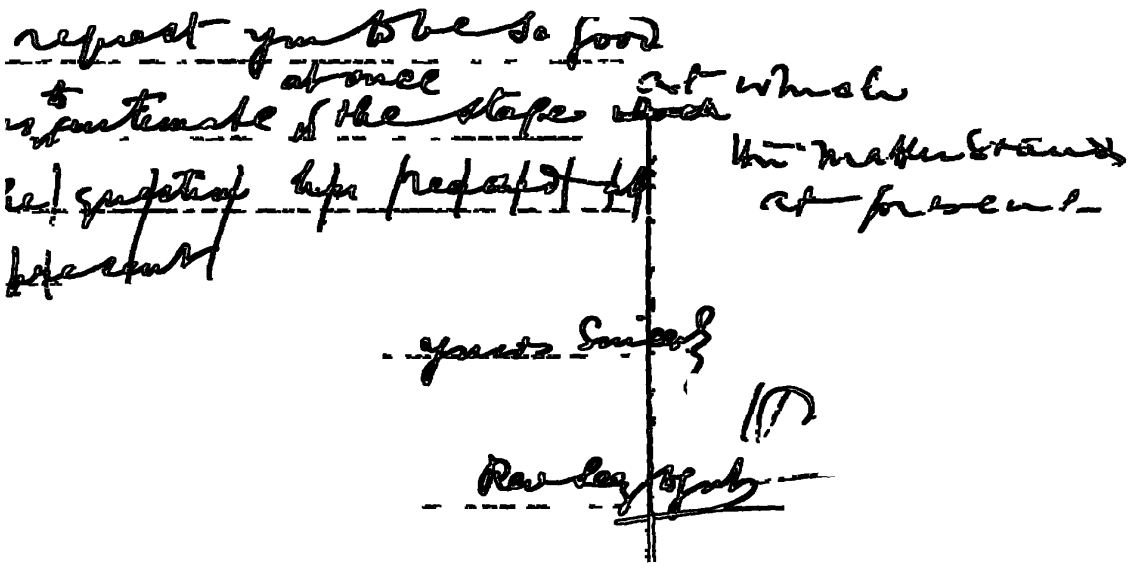
The Presidents of Bangalore & Mysore City Municipalities

Dear Sir,

I am desired to invite reference to this office letter no R 1588-9 dated 31st July 1920 and subsequent reminder No R 4583-4 Dy 30 9 1920 thereon re the levy of terminal tax in lieu of or in addition to octroi and

over

Circular No. I




List of enclosures.

Copied by -

Examined by

1921

From The President
city municipal Council,
Bangalore

The Secretary to Government
Revenue Department
Bangalore

Dated } January 10th 1921
Despatched }

Received GEN & REV
Rec'd
11 JAN 1921

General No 141
No

Enclosure No 8

Regarding Regularizing the
levy of 1 Terminal tax (2) Profession tax

Quoting reference to 11
office letter No 111 dated 26-11-20
and stating that the work of
of the profession tax now
is awaited

No 449.

OFFICE OF THE CITY MUNICIPAL COUNCIL,

*Bangalore City dated* 7th January 10 192 1.

Ppt 9-8-19-33

D 5314

12/1/21

*From*

B K GARUDACHAR, ESQ,
*President Municipal Council*
BANGALORE CITY

*To*

G R VARADU IYENGAR Esq B A B L,
Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department

Sir

With reference to your letter No,R 7318-20 dated 21st December 1920 calling for a report on the action taken with regard to matters contained in paras 3 and 5 the Government Order No R 4050-60/ml 98-19-1 dated 22nd September 1919 I have the honor to state that as regard the introduction of terminal tax referred to in para 5 quoted above I have already submitted my report No 111 dated 26th November 1920 stating that the subject will be taken up for consideration when the Civil and Military Station Municipal Commission decide to introduce the same tax in their limits as independently of what Municipal the levy of tax in the City proper will not be easily workable

2 With regard to the levy of profession tax as per para 3 above referred to it is seen that the results obtained in the Civil and Military Station Municipality are not encouraging I would therefore wait to see working of the same tax in the Mysore Municipality where it is intended to be introduced shortly

3 Other points referred to in para 3 have already been attended to

I have the honor to be,

Sir

Your most obedient servant

President

R. S. VI—G/82]

SUBJECT .....

Diary No. of letter replied to 5314

General and Revenue Secretariat

( Mil )

, the 191

Section Mil

File No.

Serial No.

No. R 9792

> Date of issue 3-8-21

To

The President,

Bangalore City Municipal Council

Sir

With reference to the correspondence ending with your letter No. 149 dated 7th January 1921 stating that with regard to the Proposal to tax on the Bangalore City Municipality, that the result of the working of the said tax be introduced shortly wherever necessary in the Bangalore City Municipality, I am directed to state that the Council would do well to go ahead in this matter.

I have &c

Asst Secy

There does not appear to be any reason why the Municipal Council should not proceed with the operation of the tax in the Bangalore City and they may also do well to go ahead in the matter.

HH

4/2

Co. 2-21 MK

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the 191 -

Date of issue 7-2-21

Section

File No.

Serial No.

No. R 9800

To

Dear Sir,

Sir,

I am directed to invite reference to this Head Office letter No. R 1588-98 dt. 31st July 1920 and to say that the question whether the duty of betrothal tax in lieu of or in addition to Estate duty should be levied and to request you to submit your report in the matter by the end of March next at the latest.

Yours faithfully,

for Secretary to Government.

To

The Hon'ble Rao Sahib Diwan Bahadur M. C. Srikantaswamy Aiyar,

President, Mysore Legislative Council.

10-2-21

Draigret,

Please state the
dairy + file no as well as date
Letter no 10 S dg 9-2
dg 20 from the
President, ~~Secretary~~ Cabinet, ended

B.N. 5948 Bank Suit
~~Suit~~ 98-19
1/4/20

Our parcel for Kurnool
meeting w.e. the file referred

file portrait
notes 20/3

PRESIDENT,

CITY MUNICIPAL COUNCIL, MYSORE

*Dated* 9th March 1920

66182

FROM

RAJASABHABHUSHANA DIWAN BAHADUR,

C SRIKANTESVARA AIYAR, B A, B L

PRESIDENT CITY MUNICIPAL COUNCIL

MYSORE

REV SECT
Rev Sect
10 MAR 1921

TO,

B. Ramaswamiah, Esq., B.A., B.L.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department

Bangalore

D N° 6812
10-3 21

Sir,

With reference to your letter No R 9800 dated 3rd March 1921 requesting to expedite proposals for levying a terminal tax in the Mysore City in lieu of or in addition to Octroi I have the honour to invite reference to para 2 of my letter No 105 dated 9th February 192( and to submit that I have already stated that the exact nature of the Terminal tax and necessary statistics relating thereto are not availal Some of the important Municipalities and authorities were written to But as this tax is not in existen e in any one of them no information on the subject could be secured

2 In para 13 of the Note on Terminal tax prepared and circulate( to the Municipalities after the Local Boards and Municipal Conference of 1915 it is stated that in a recent resolution of Government of India on the subject it is laid down that the Terminal tax should not be regarded as an elastic means of progressively increasing the re- sources of the Municipalities apart from normal development due to in crease of traffic and that it should not be adjusted with the primary

object of compensating Municipalities for the loss of Octroi It is difficult to reconcile these principles with that of levying the Terminal tax in lieu of or in addition to Octroi as desired by Government As Octroi forms the chief source of revenue to the Municipality now yielding a revenue of one lac of rupees it is impossible and inexpedient to relay Octroi without devising a proper substitute for it

3 The subject therefore is beset with difficulties and I have therefore to request that the principles underlying this tax may be clearly enunciated a d necessar statistics as well as ways and means enabling us to calculate the net result may kindly be furnished to enable the Municipality to take a comprehensive view of the subject and submit suitable proposals in the matter

I have the honour to be,

Sir,

Your most obedient servant,

President

Cr. 5 27]

GENERAL AND RFVENUE SECRETARIAT

*(Continuation sheet draft form)*

294

R 12016 dy 30 4 24

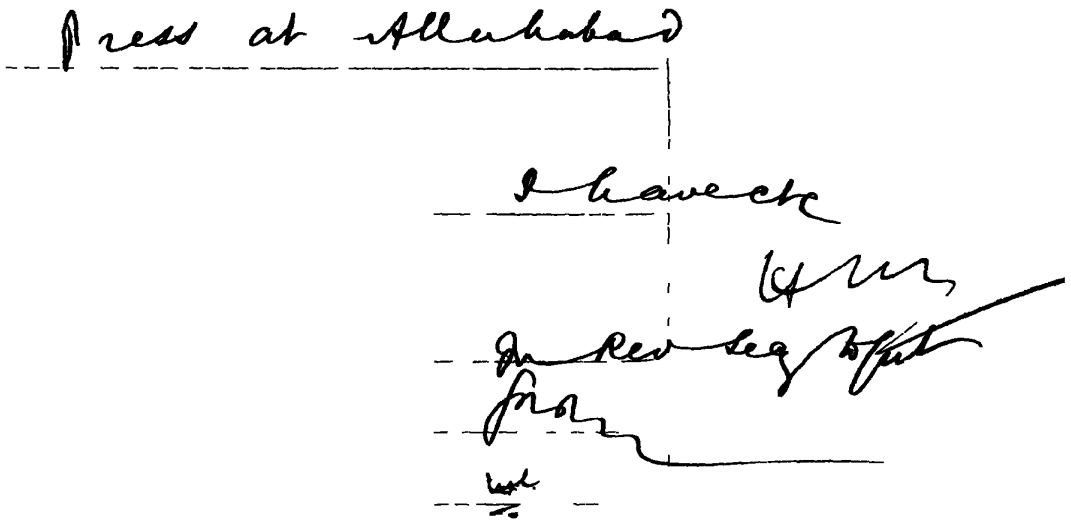
To

The President, cantonment Mysore

Sir,

With refee to the concluding para of your letter no. 107 dated 7th March 1924 seeking information regarding the ~~certain~~ principles underlying the ~~proposed~~ levy of terminal tax on ~~octroi duty~~. I am directed to state that the particulars required by you will be found in the Report of the Municipal Taxation Committee, printed Proceedings 1908–09, a copy of which may be obtained from the Supdt. Govt

Gives 26/4


Press at Allahabad

OFFICE OF THE CITY MUNICIPAL COUNCIL,

No. ~~231~~ 16521 Sub-file *Bangalore City, dated* ~~14th May~~ 1921

*From*

B K GARUDACHAR Esq
*President Municipal Council*
BANGALORE CITY

D N° 8462
17 5 21

*To*

B Ramaswamaiya, Esq B A B L
Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department Bangalore

Inl 213

Sir,

Referring to your letter No 9799/M1 dated 3rd March 1921, regarding the levy of professional tax in the Bangalore City Municipality I have the honor to state that the subject was carefully considered by the Managing Committee and the Municipal Council and they are of opinion that no professional tax need be levied for the present and this may be reserved for a future date when the Municipal finances are to be replenished Copies of their resolutions dated 12th April 1921 and 7th May 1921 are submitted for the information of Government

I have the honor to be

Sir

Your most obedient servant

President

HRJ-14

No

84 192

From The President
City Municipal
Bangalore

To
The Secretary to Govt
Rev Department
Bangalore

Dated 16 5 21
Despatched
Received 17 MAY 1921
General No 231
No.
Enclosure No. Nos. 1 to 11

Subject Levy of profession tax in the Bangalore City Municipality

Forwarding copies of the resolutions of the Management Committee held on 12 4 21 and 14 5 21 and requesting that the professional tax need not be levied for the present.

PROCEEDINGS OF AN ORDINARY G RAL MEETING OF TH CITY MUNICI-

PAL COUNCIL, BANGALORE, H D I THE COUNCIL CHAMBER

ON SATURDAY THE 7th M Y 1921

****

PRESENT

1 M Abbas [illegible] Vice-President (on the C[illegible])

1.B Chinnaswamy Chetty, Esq ,
2 Basada Siddabasappa Setty Esq ,
3 C.V Narasimha Iyengar, Esq , B A , L
4.M.A.Basappa Esquire
5 Desada Veerabhadra Setty Esq
6 C.Siddaveerappa, Esquire
7 D Adeppa Esquire
8 B V Ramaswami Chetty Esq B A
9 M Subbayya Esquire A ,
10 [illegible] rishna Iyer Esquire
11 R Copalaswami Iyer, Esq
12 [illegible] i Rao, Esq re
13 P Krishnappa Esquire, B A ,
14 [illegible] Jeri Basubbiah, Esquire
15 B V Krishna Iyengar, Esquire
[illegible] Esquire
17 A Ra[illegible]amiah Rao Garu Esq
18 [illegible] Setty Esquire
19 V [illegible]rikantiah Esquire

ABSENT

1 [illegible] Garudachar Esq [illegible]nt
2 Nelur Srinivas Iyengar [illegible]
3 [illegible] A Journal, Esquire
4 [illegible] Venkatachar Esq
5 [illegible] Venkataranga Iyengar Esq
6 D L Chinnap[illegible] Esq
7 [illegible] Esquire

X X X

X X

11 Revenue Secretary's letter No 9799/M1 dated 3rd March 1921, regarding the levy of professional tax in the Bangalore City

Also opinion of the Managing Committee dated 12th April 1921 thereon

RESOLUTION -The Council are of opinion that no professional tax need be levied

Sd/ M Abbas Khan,
Vice-President, (on the Chair)

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C O P Y "

President

PROCEEDINGS OF THE MANAGING COMMITTEE MEETING HELD ON THE

12th A P R I L 1921

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P R E S E N T

| | |
|---|---|
| The Vice President | S Venkatachala Iyengar, Esq |
| C V Narasimha Iyengar, Esq., | B Chinnaswamy Chetty Esq |
| M Venkatasubbiah, Esq , | D Siddabasappa Setty, Esq |
| B V Krishna Iyengar, Esq , | D Veerabadra Setty, Esq |

A B S E N T

B Usman Khan Esquire

The Chief Officer the Health Officer and the Municipal Engineer were also present

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1 Revenue Secretary's letter No 9799/M1 dated 3rd March 1921 requesting that the Council may consider the levy of professional tax in the Bangalore City

RESOLUTION -The Committee are not in favour of the levy of professional tax for the present

Sd/- M Abbas Khan,
Vice-President

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C O P Y

[illegible]
lent

G. R. S. VI—G/32]

SUBJECT .....

Diary No. of letter replied to 8452

Section

File No. 213-70

Serial No.

General and Revenue Secretariat

( Tamil )

, the 191

Date of issue 9.8.1934

To

Signed by Mr. [illegible]

Sir

I am directed to
invite your attention to
para 3 of G.O. No 440 Edn dated
Ml 95-1914 dt 22nd Sept 1911
directing among other things
that all Tamil candidates
for

No 39

OFFICE OF THE CITY MUNICIPAL COUNCIL

*Bangalore City, dated* 16th AUGUST 1921.

REVENUE DEPARTMENT
L 1174
20 AUG 1921
LOCAL SELF GOVT
BRANCH

*From*

B K GARUDACHAR, ESQ
*President Municipal Council*
BANGALORE CITY

Mil 213-20-4

*To*

B Ramaswamiah Esq , B A B L
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
BANGALORE

SIR

With reference to your No L 780-9/M1 213-20-2 dated 9th August 1921 inviting attention to para 3 of Government Order No R 4050-60/M1 98-19-1 dated 22nd September 1919 and requesting to be informed whether the Mohatarapa shop tax is till being levied etc I have the honor to invite kind reference to this office letter No 231 dated 14-5-1921 wherein it has already been reported that this Municipal Council are not in favour of levying the professional taxes for the present and to this office No 261 dated 30-6-1921 forwarding for the information of Government a notice dated 28-6-1921 regarding the abolition of the Mohatarpa taxes in the City and substituting the same by taxes on the present rental value of the buildings This substitution work is under progress accordingly

I have the honor to be,
Sir,
Your most obedient servant

President

06737

194

From The Honorary Prov
Sec - Murwillumbah
Bar Assn

To The Secretary to Cabt
New South

Dated
Despatched 20 AUG 24
Received

General No 39 — 20 AUG 1924
No

Enclosure No

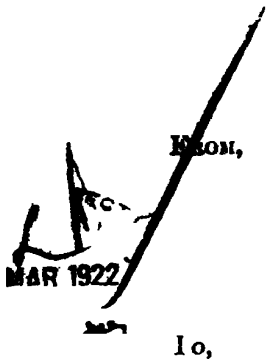
GEN & REV SECTION

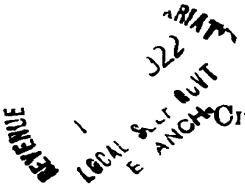
Re Law of Profession Act
in lieu of Mr Barfa Tatts

Drawing attention
to the Offer letter 2619

4 145

No 100
Enc one




OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE
*Dated* 30th March 1922

From,

RAJASABHABHUSHANA DIWAN BAHADUR
C SRIKANTESVARA AIYAR, B A, B L
PRESIDENT CITY MUNICIPAL COUNCIL
MYSORE

To,

C Venkata Rao Esquire B A
Secretary to the Government of His Highness
the Maharaja of Mysore (Revenue Department)
Bangalore

SIR,

With reference to the subject of levying terminal tax in the city I have the honour to invite reference to my letter No 107 dated 9th March 1921 (copy enclosed for ready reference) and to request that the information therein solicited may kindly be furnished as early as possible

I have the honour to be
Sir,
Your most obedient servant

C Srikantesvara Aiyar
President

Issue
Reg
5/4/22

O.K

Letter No 107 dated 9th March 1921 from the President City Municipal Council, Mysore, to the Secretary to the Government of His Highness the Maharaja of Mysore (Revenue Department) Bangalore

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With reference to your letter No R 9800 dated 3rd March 1921 requesting to expedite proposals for levying a Terminal tax in the Mysore City in lieu of or in addition to Octroi, I have the honour to invite reference to para 2 of my letter No 103 dated 9th - - February 1920 and to submit that I have already stated that the exact nature of the Terminal tax and necessary statistics relating thereto are not available Some of the important Municipalities and authorities were written to but as this tax is not in existence in any one of them no information on the subject could be secured

2 In para 13 of the Note on Terminal tax prepared and circulated to the Municipalities after the Local Boards and Municipal Conference of 1915, it is stated that in a recent resolution of Government of India on the subject it is laid down that the Terminal tax should not be regarded as an elastic means of progressively increasing the resources of the Municipalities apart from normal development due to increase of traffic and that it should not be adjusted with the primary object of compensating Municipalities for the loss of Octroi It is difficult to reconcile these principles with that of levying the Terminal tax in lieu of or in addition to Octroi as desired by Government As Octroi forms the chief source of revenue to the Municipality now yielding a revenue of one lac of rupees it is impossible and inexpedient to relax Octroi without devising a proper substitute for it

3 The subject therefore is beset with difficulties and I have therefore to request that the principles underlying this tax may be clearly enunciated and necessary statistics as well as vars

G R. S VI—G/32]

SUBJECT ..

Diary No. of letter replied to 6111

5/4/22

General and Revenue Secretariat

( GL )

, the 191

Date of issue 14/4/22

Signed by [illegible]

Section –

File No –

Serial No

No.

To

The President,
City Municipal Council
Bangalore

Sir,

With reference to your letter
No. 30 dated March 1922 in the
matter of the levy of Terminal t
in the Bangalore City Municipality
I am directed
to inform you that the matter
has been still engaging
consideration of Govt

over

[illegible]

13/4/22

4.4.22

Dy Secy
5/4/22